

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF OKLAHOMA**

IN RE TRENTON J. BALDWIN)
and CAROLYN S. BALDWIN,)
also known as Carolyn S. Bailey,)

_____))
Debtors.)

Gerald R. Miller, Trustee,)

Case No. CIV-08-254-RAW

Plaintiff - Appellee,)

v.)

BILL AND CAROLYN LIMITED)
PARTNERSHIP, an Oklahoma Limited)
Partnership, THE MAXIE O. "BILL")
BAILEY LIVING TRUST, and MAXIE O.)
"BILL" BAILEY,)

Defendants - Appellants.)

ORDER

Before the Court is the appeal from the order and judgment of the bankruptcy court filed May 30, 2008, whereby the court ordered that the Plaintiff Gerald R. Miller, Trustee, has the right to withdraw from the Bill and Carolyn Limited Partnership pursuant to § 16 of the Limited Partnership Agreement. The court further ordered that the Plaintiff Trustee's Withdrawal Letter dated August 30, 2006 is approved, because it was a valid offer to purchase the interest of Defendant Trust's general partnership interest in the Partnership, and

a valid offer to sell the Trustee's limited partnership interest in the Partnership, upon the terms stated in the Withdrawal letter. Finally, the court ordered that the Defendants were granted thirty-one (31) days within which to respond to the Trustee's Withdrawal Letter by accepting either the Trustee's purchase offer or the Trustee's sale offer, or by serving notice that the Partnership shall be terminated and liquidated in accordance with § 15.3, and Defendants' response shall be in accordance with the terms of § 16 of the Limited Partnership Agreement. The bankruptcy court's decision is final for purposes of review. *See In re Furr's Supermarkets, Inc.*, 373 B.R. 691, 697 (10th Cir. BAP 2007). The appellant has elected the district court option pursuant to 28 U.S.C. §158(c)(1).

Sitting in appellate review, this court considers the bankruptcy court's legal determinations de novo and its factual findings under the clearly erroneous standard. *See In re Commercial Financial Services*, 427 F.3d 804, 810 (10th Cir.2005). A finding of fact is clearly erroneous if it is without factual support in the record or if, after reviewing all of the evidence, the reviewing court is left with the definite and firm conviction that a mistake has been made. *Id.*

After review of the record under the applicable standard, this court finds that the bankruptcy court's decision as to the preferential transfers should be affirmed. Furthermore, this court does not share appellant's perception of error in the bankruptcy court's order filed May 30, 2008.

It is the Order of the Court that the orders of the bankruptcy court are AFFIRMED for substantially the reasons set forth in that court's thorough opinion.

ORDERED THIS 12th DAY OF AUGUST, 2008.

A handwritten signature in black ink, reading "Ronald A. White", written over a horizontal line.

RONALD A. WHITE
UNITED STATES DISTRICT JUDGE